
APPENDIX D

Register of Federal and State Government Units and Certain Taxing Authorities Addresses [FRBP 5003(e)]

1.0 Federal Rules of Bankruptcy Procedure 5003(e)

Pursuant to Federal Rules of Bankruptcy Procedure 5003(e) effective December 1, 2000, federal and state agencies filed a statement with the court designating their mailing addresses. See Local Bankruptcy Rule 2002-2 for related noticing requirements.

2.0 Federal Agencies

2.1 Internal Revenue Service (IRS)

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

2.2 Securities Exchange Commission

Securities Exchange Commission
5670 Wilshire Boulevard, 11th Floor
Los Angeles, CA 90036

2.3 United States Trustee.

- a. **Master Mailing List.** The Office of the United States Trustee shall be included in the Master Mailing List.
- b. **Electronic Notice and Service.** The Office of the United States Trustee consented to electronic notice and service of documents, effective April 1, 2008 (see Public Notice 08-007). Therefore, service of documents by U.S. mail is not necessary in cases a Notice of Electronic Filing is generated upon filing a document with the court electronically in CM/ECF.
- c. **Notice and Service by U.S. Mail.** When service by U.S. mail is necessary, papers shall be served on the Office of the United States Trustee at the following addresses:

- 1. **Papers in All Cases and Proceedings Assigned to Los Angeles Judges:**

United States Trustee
725 South Figueroa Street, 26th Floor
Los Angeles, CA 90017

2. Papers in All Cases and Proceedings Assigned to Santa Ana Division Judges:

United States Trustee
411 West Fourth Street, Suite 9041
Santa Ana, CA 92701-4593

3. Papers in All Cases and Proceedings Assigned to Riverside Division Judges:

United States Trustee
3685 Main Street, Suite 300
Riverside, CA 92501

4. Papers in All Cases and Proceedings Assigned to Northern Division and San Fernando Valley Judges:

United States Trustee
21051 Warner Center Lane, Suite 115
Woodland Hills, CA 91367

2.4 United States Attorney. In contested matters and adversary proceedings involving the United States (other than those involving the Internal Revenue Service), the United States Attorney and Attorney General shall be served at the following addresses:

a. Civil Process Clerk

United States Attorney's Office
Federal Building, Room 7516
300 North Los Angeles Street
Los Angeles, CA 90012

b. Attorney General

United States Department of Justice
Ben Franklin Station
P. O. Box 683
Washington, DC 20044

3.0 State Agencies

3.1 State of California Employment Development Department

Employment Development Department
Bankruptcy Group MIC 92E
P. O. Box 826880
Sacramento, CA 94280-0001

3.2 State of California Franchise Tax Board

a. Service of Adversary Proceedings:

Franchise Tax Board
Chief Counsel
c/o General Counsel Section
P.O. Box 1720, MS: A-260
Rancho Cordova, CA 95741-1720

b. Bankruptcy Code Section 505 Requests and All Other Service and Notices:

Franchise Tax Board
Bankruptcy Section, MS: A-340
P. O. Box 2952
Sacramento, CA 95812-2952

4.0 Los Angeles County Treasurer and Tax Collector

- 4.1 Los Angeles County Tax Collector.** The methods of making tax payments in Los Angeles County are set forth in the Tax Collector's web site at: <http://ttc.lacounty.gov>. Moreover, any taxpayer and/or bankruptcy counsel with questions on how to make tax payments may call 1(888) 807-2111. The correct and proper address to serve the Los Angeles County Tax Collector is:

Los Angeles County Tax Collector
P. O. Box 54110
Los Angeles, CA 90051-0110